**Application of reporting tiers to public entities under FRD 24**

# Tiered reporting by public entities

Public entities have been classified into reporting ‘tiers’ for FRD 24 *Reporting of environmental data by government entities* (defined in Appendix 1 of FRD 24) in recognition of substantial variety in the size, environmental impact and capability of public entities to report on environmental data. Each tier is subject to different disclosure requirements (as listed in Appendix 2 of FRD 24).

The table below sets out which public entities are classified under each of tiers 1-4.

| Tier | Title | Entities |
| --- | --- | --- |
| **1** | **Departments and Administrative Offices** | Department of EducationDepartment of Energy, Environment and Climate ActionDepartment of Families, Fairness and HousingDepartment of Government ServicesDepartment of HealthDepartment of Jobs, Skills, Industry and RegionsDepartment of Justice and Community SafetyDepartment of Premier and CabinetDepartment of Transport and PlanningDepartment of Treasury and Finance |
| **2** | **Individually material entities** | Director of Housing (Homes Victoria)Environmental Protection Authority Head, Transport for VictoriaSustainability Victoria V/Line CorporationVictoria Police**Metropolitan Health Services**Alfred Health Austin HealthEastern HealthMelbourne HealthMonash Health Northern HealthPeninsula HealthPeter MacCallum Cancer CentreRoyal Children's HospitalRoyal Victorian Eye and Ear HospitalRoyal Women’s HospitalWestern Health |
| **2** | **Individually material entities *(continued)*** | **Metropolitan Water Corporations**Greater Western Water CorporationMelbourne Water CorporationSouth East Water CorporationYarra Valley Water Corporation |
| **3a** | **Collectively material entities (part A)** | Other public health services and hospitals, including Ambulance Victoria and Regional, Sub-Regional, Local, Small Rural, Multi Purpose and Statewide health services Category A Cemetery TrustsTAFEs |
| **3b** | **Collectively material entities (part B)** | Alpine Resorts VictoriaCountry Fire Authority (and brigades)Court Services VictoriaDevelopment VictoriaEmergency Services Telecommunications Authority Fire Rescue VictoriaHealthShare Victoria (Health Purchasing Victoria)Kardinia Park Stadium TrustMelbourne Arts Precinct CorporationMelbourne and Olympic Parks TrustMelbourne Convention and Exhibition TrustMelbourne Cricket Ground Trust Melbourne Market AuthorityMuseums Victoria (Museum Board of Victoria)National Gallery of Victoria (Council of trustees) Parks Victoria **Regional and rural water corporations**Barwon Water CorporationCentral Highlands Water CorporationColiban Water CorporationEast Gippsland Water CorporationGippsland Water CorporationGoulburn Murray Water CorporationGoulburn Valley Water Corporation Grampians Wimmera Mallee Water CorporationLower Murray Water CorporationNorth East Water Corporation South Gippsland Water CorporationSouthern Rural Water CorporationWannon Water CorporationWesternport Water CorporationState Library of Victoria (Library Board of Victoria)State Sport Centres TrustSuburban Rail Loop AuthorityVictoria Legal AidVictoria State Emergency Service (and units)Victorian Arts Centre Trust Victorian Institute of Forensic Medicine Victorian Ports CorporationVictorian Rail Track Corporation (VicTrack) Victorian WorkCover Authority (WorkSafe)Zoological Parks and Gardens Board (Zoos Victoria) |
| **3s** | **Consolidated schools reporting** | All public schools (to be consolidated into the organisational boundary of the Department of Education and Training) |
| **4** | **All other entities required to comply with the *Standing Directions 2018* issued under Section 8 of the *Financial Management Act 1994*** | All other entities |